



[4830-01-p]

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Proposed Information Collection;

### Comment Request

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

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**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington,

DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

## **SUPPLEMENTARY INFORMATION:**

### **Request for Comments**

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

**We invite comments on:** (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

Title: Guidance under Section 664(c) Regarding the Effect of Unrelated Business Taxable Income on Charitable Remainder Trusts.

OMB Number: 1545-2101.

Regulation Project Number: TD 9403.

Abstract: This document provide guidance under Internal Revenue Code section 664 on the tax effect of unrelated business taxable income (UBTI) on charitable remainder trusts. The regulations reflect the changes made to section 664(c) by section 424(a) and (b) of the Tax Relief and Health Care Act of 2006. The regulations affect charitable remainder trusts that have UBTI in taxable years beginning after December 31, 2006.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time Per Respondent: .5 hours.

Estimated Total Annual Burden Hours: 50.

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Title: Definition of an S Corporation.

OMB Number: 1545-0731.

Regulation Project Number: T.D. 8600

Abstract: This regulation provides the procedures and the statements to be filed by certain individuals for making the election under Internal Revenue Code section 136(d)(2), the refusal to consent to the election, or the revocation of that election. The statements required to be filed are used to verify that taxpayers are complying with requirements imposed by

Congress under subchapter S.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 2,010.

Estimated Time Per Respondent: .5 hour.

Estimated Total Annual Burden Hours: 1,005.

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Title: Relief and Guidance on Corrections of Certain  
Failures of a Nonqualified Deferred Compensation Plan to Comply with  
section 409(a) in Operation

OMB Number: 1545-2086.

Notice Number: Notice 2008-113.

Abstract: This notice sets forth the procedures to be followed by service recipients and service providers in order to correct certain operational failures of a nonqualified deferred compensation plan to comply with section 409A(a). It also describes the types of operational failures that can be corrected under the notice.

Current Actions: Notice 2008-113 is modified by Notice 2010-6 and Notice 2010-80. This collection is also being submitted for renewal purposes.

Type of Review: This is an extension of a currently approved collection.

Affected Public: Business or other for-profit institutions, not-

for-profit institutions, and individuals or households.

Estimated Number of Respondents: 10,000.

Estimated Average Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 5,000.

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The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Approved: March 12, 2014.

Christie A. Preston,  
IRS Reports Clearance Officer.

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